--- “L. O. Grothe” company 6 mm. Gothic provisional overprint of **9** on RC-381 - 1939 Budget ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, endeavouring to maintain their prices at an even 10¢, reduced the pack of ten to nine cigarettes. As a provisional “L. O. Grothe” overprinted *on-hand* sheets of the imperforate ten cigarettes stamp in black ink with a pair of 10 x 2 mm. *killer bars*, separating a pair of 6 mm. compressed Gothic **9**’s, plus a 3½ mm. *killer dot* ● in the bottom corners, as the “L. O. Grothe” company provisional **RC-440**. The “L. O. Grothe” date coding in 1939 read in three digits. The first pair of digits gave the ***week*** of production, and the final digit gave the ***year***.

--- the cancellation reads horizontally upright - a single copy to date ---

★**RC-440** - **9** on 10 cigarettes, imperf, the 6 mm. black Gothic company overprint,
coded **16-10D / 369** by “L. O. Grothe” in 36th week of 1939

Since all of these number codes collected to date seem to represent an ***even number*** of weeks, it is possible that “L. O. Grothe” was only changing their code every ***two weeks***.

--- 9 Cigarettes - “Series of 1923” - imperforate - used by “L. O. Grothe” in 1939 ---

As a provisional in September 1939 “L. O. Grothe” used sheets of the imperforate nine cigarettes “Series of 1923”.

--- the cancellation reads horizontally upright - a single copy to date ---

★**RC-279** - 9 cigarettes, imperforate, “Series of 1923”,
coded **16-10D / 389** by “L.O. Grothe”, Montreal, in 38th week of 1939

--- BABN's provisional 5 mm. Gothic overprint of 9 on RC-381 used by "L. O. Grothe" in 1939 ---

For temporary use in September 1939, BABN overprinted sheets of their imperforate ten cigarette stamp in black ink with three 8 x 1 mm. central *killer bars* separating a pair of 5 mm. Gothic **9**'s, plus four stacked 4 mm. *killer bars* at the bottom corners, as the provisional **RC-464**.

--- the cancellation reads horizontally upright - a single copy to date ---

★**RC-464** - **9** on 10 cigarettes, imperf, the BABN 5 mm. Gothic overprint of **RC-381**,
coded **16-10D / 389** by "L. O. Grothe" in 38th week of 1939

--- 9 Cigarettes - the Series "C" definitive - imperforate - used by "L. O. Grothe" - 1939 ---

The definitive nine cigarette Series "C" imperforate stamp was in use at "L. O. Grothe" by the 38th week of 1939. The hidden letters "H-U" must indicate that the die had been prepared in mid-1939.

★**RC-379** - 9 cigarettes, imperf, coded **16-10D / 429** by "L. O. Grothe" in the 42nd week of 1939

[Week of 1939 - 5 copies to date]

[RC-379]		---	---	---	---	---	---	---	---	---
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	---	---	---	---	---	---	---	---	---	---
	---	---	---	---	---	---	---	---	**389**	---
	409	---	**429**	---	**449**	---	---	---	**489**	---
	---	---	---							

--- 9 Cigarettes - the Series “C” definitive - imperforate - used by “L. O. Grothe” - 1940 ---

In 1940, for stamps purchased under the September 1939 Budget, the ***weekly*** date coding system was changed to a ***monthly*** system which now placed the month number ahead of the year code (supplied by the final digit).

The Budget of June 1940 raised the excise duty for *small cigarettes* (now under 2½ lbs. per thousand) to $6.00 per thousand, and the manufacturers again reduced their packages by one cigarette per pack of ten. The nine cigarette pack became a 10¢ pack of eight, and the nine cigarette sequence ceased.

--- the cancellation reads horizontally upright - 3 copies to date ---

★**RC-379** - 9 cigarettes, imperf, coded **16-10D / 30** by “L. O. Grothe” in March 1940

[★RC-379]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	**30**	**40**	**50**	---	---	---	---	---	---	---

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File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 9 cigarettes \ 16-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 18th 2013, JBH